IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 129 of 1989

For Approval and Signature:

Hon'ble MR.JUSTICE M.S.SHAH
and
Hon'ble MR.JUSTICE D.A.MEHTA

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

COMMISSIONER OF INCOME-TAX

Versus

SARVODAY INDUSTRIES

Appearance:
MR MANISH R BHATT for Petitioner No. 1
NOTICE SERVED for Respondent No. 1

CORAM : MR.JUSTICE M.S.SHAH
and
MR.JUSTICE D.A.MEHTA

Date of decision: 17/09/2001

ORAL JUDGEMENT

(Per : MR.JUSTICE M.S.SHAH)

In this reference at the instance of the revenue,

the following question is referred for the opinion of this Court in respect of assessment year 1982-83 :-

"Whether on the facts and in the circumstances of the case, the assessee was entitled to deduction both u/s.80HH and u/s. 80J of the I.T.Act, 1961, simultaneously ?"

2. We have heard Mr.M.R.Bhatt learned Counsel for the revenue. Though served, none appears for the respondent-assessee.

3. Mr.Bhatt fairly points out that the controversy raised herein is concluded by this Court against the revenue in Income Tax Reference Nos.128, 157 and 282 of 1985 by decision dated 14/6/2001.

4. In view of the above decision, we answer the above question in the affirmative i.e. in favour of the assessee and against the revenue.

5. The Reference accordingly stands disposed of with no order as to costs.

(M.S.Shah, J) (D.A.Mehta, J)

'Bhavesh'